



TWENTY-NINTH JUDICIAL CIRCUIT

MUNICIPAL DIVISIONS

YEARS ENDED 1998 AND 1997

**From The Office Of State Auditor  
Claire McCaskill**

Report No. 99-34  
May 12, 1999

**AUDIT REPORT**



Office Of The  
State Auditor Of Missouri  
Claire McCaskill

The following audit report presents our findings and recommendations for the municipal divisions of the Twenty-Ninth Judicial Circuit. During our audit, we identified accounting records, controls, and certain management practices which we believe could be improved. The municipal divisions in which specific findings and recommendations were noted are listed below:

<b>City of Carl Junction</b>	<i>pages 22-24</i>
<b>City of Carterville</b>	<i>pages 24-26</i>
<b>City of Carthage</b>	<i>pages 26-27</i>
<b>City of Duenweg</b>	<i>pages 27-28</i>
<b>Village of Duquesne</b>	<i>pages 29-30</i>
<b>City of Joplin</b>	<i>pages 30-34</i>
<b>City of Sarcoxie</b>	<i>pages 34-37</i>

**The City of Oronogo** Municipal Division was reported on separately.

Actions taken by the various municipal divisions of the Twenty-Ninth Judicial Circuit on recommendations made in the prior report are noted on pages 38-47.

YELLOW SHEET

TWENTY-NINTH JUDICIAL CIRCUIT  
MUNICIPAL DIVISIONS

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TWENTY-NINTH JUDICIAL CIRCUIT  
MUNICIPAL DIVISIONS

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FINANCIAL SECTION

State Auditor's Reports



**CLAIRE C. McCASKILL**  
**Missouri State Auditor**

INDEPENDENT AUDITOR'S REPORT ON  
THE FINANCIAL STATEMENTS

Presiding Judge  
and  
Municipal Judges  
Twenty-Ninth Judicial Circuit

We have audited the accompanying special-purpose financial statements of the various municipal divisions (other than the municipal divisions of the city of Carterville and the city of Joplin as of and for the years ended October 31, 1998 and 1997) of the Twenty-Ninth Judicial Circuit as of and for the year ended December 31, 1998 and years ended October 31, 1998 and 1997; June 30, 1998 and 1997; and April 30, 1998 and 1997, as identified by municipality and fiscal period in the table of contents. These special-purpose financial statements are the responsibility of the municipal divisions' management. Our responsibility is to express an opinion on these special-purpose financial statements based on our audit.

Except as discussed in paragraphs four and five, we conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the special-purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the special-purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

The accompanying special-purpose financial statements were prepared for the purpose of presenting the receipts, disbursements, and changes in cash of the municipal divisions of the Twenty-Ninth Judicial Circuit and are not intended to be a complete presentation of the financial position and results of operations of the municipal divisions.

Records accounting for the numerical sequence and ultimate disposition of each traffic ticket and summons issued by the city of Carl Junction police department were not adequately maintained. As a result, we were unable to satisfy ourselves by appropriate audit tests or other means as to

receipts and disbursements beyond amounts recorded in the municipal division's records for the years ended April 30, 1998 and 1997.

Records accounting for the numerical sequence and ultimate disposition of each traffic ticket and summons issued by the city of Sarcoxie police department were not adequately maintained. As a result, we were unable to satisfy ourselves by appropriate audit tests or other means as to receipts and disbursements beyond amounts recorded in the municipal division's records for the years ended April 30, 1998 and 1997.

Governmental Accounting Standards Board Technical Bulletin 99-1, Disclosures about Year 2000 Issues--an amendment of Technical Bulletin 98-1, requires disclosure of certain matters regarding the year 2000 issue. Such required disclosures include any significant amount of resources committed to address year 2000 issues for computer systems and other electronic equipment; a general description of the year 2000 issue, including a description of the stages of work in process or completed as of the end of the reporting period to address year 2000 issues for computer systems and other electronic equipment critical to conducting operations; and an indication that the completion of these stages is not a guarantee that systems and equipment will be year 2000-compliant. The various municipal divisions of the Twenty-Ninth Judicial Circuit have omitted such disclosures. We do not provide assurance that the municipal divisions are or will become year 2000-compliant, that the municipal divisions' year 2000 remediation efforts will be successful in whole or in part, or that parties with which the municipal divisions do business will become year 2000-compliant.

In our opinion, except for the effects, if any, on the financial statements of the matters discussed in the preceding three paragraphs, the special-purpose financial statements referred to in the first paragraph present fairly, in all material respects, the receipts, disbursements, and changes in cash of the municipal divisions (other than the municipal divisions of the city of Carterville and the city of Joplin as of and for the years ended October 31, 1998 and 1997) of the Twenty-Ninth Judicial Circuit as of and for the year ended December 31, 1998 and years ended October 31, 1998 and 1997; June 30, 1998 and 1997; and April 30, 1998 and 1997, in conformity with the comprehensive basis of accounting discussed in Note 1, which is a basis of accounting other than generally accepted accounting principles.

We had also planned to audit the accompanying special-purpose financial statements of the municipal divisions of the city of Carterville and the city of Joplin as of and for the years ended October 31, 1998 and 1997. These special-purpose financial statements are the responsibility of the municipal divisions' management.

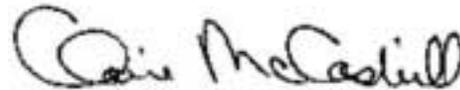
Internal controls and accounting records of the city of Carterville Municipal Division were inadequate. Receipts were not deposited intact and some receipts were not recorded. In addition, records accounting for the numerical sequence and ultimate disposition of each traffic ticket issued by the police department were not maintained during the time period November 1, 1996 through December 31, 1997. As a result, we were unable to satisfy ourselves by appropriate audit tests or other means as to the receipts and disbursements of fines, court costs, and bonds for the years ended October 31, 1998 and 1997.

Internal controls and accounting records of the city of Joplin Municipal Division were inadequate. An accurate cash control or daily listings of fines, court costs, and bonds received were not maintained, receipts were not always transmitted intact, and records reconciling amounts received to transmittals were not maintained. In addition, accurate listings of open items were not maintained. As a result, we were unable to satisfy ourselves by appropriate audit tests or other means as to the receipts and disbursements of fines, court costs, and bonds for the years ended October 31, 1998 and 1997. In addition, we were unable to assure ourselves of the amount of cash bonds held in trust at October 31, 1998 and 1997.

Because of the effects of the matters discussed in the preceding two paragraphs, the scope of our work was not sufficient to enable us to express, and we do not express, an opinion on the special-purpose financial statements of the municipal divisions of the city of Carterville and the city of Joplin as of and for the years ended October 31, 1998 and 1997.

In accordance with *Government Auditing Standards*, we also have issued our report dated February 3, 1999, on our consideration of the municipal divisions' internal controls over financial reporting and on our tests of their compliance with certain provisions of laws, regulations, contracts, and grants.

The accompanying History, Organization, and Statistical Information is presented for informational purposes. This information was obtained from the municipal divisions' management and was not subjected to auditing procedures applied in the audit of the special-purpose financial statements referred to above.



Claire McCaskill  
State Auditor

February 3, 1999 (fieldwork completion date)



**CLAIRE C. McCASKILL**  
**Missouri State Auditor**

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE  
AND ON INTERNAL CONTROL OVER FINANCIAL REPORTING

Presiding Judge  
and  
Municipal Judges  
Twenty-Ninth Judicial Circuit

We have audited the special-purpose financial statements of the various municipal divisions (other than the municipal divisions of the city of Carterville and the city of Joplin as of and for the years ended October 31, 1998 and 1997) of the Twenty-Ninth Judicial Circuit as of and for the year ended December 31, 1998 and years ended October 31, 1998 and 1997; June 30, 1998 and 1997; and April 30, 1998 and 1997, and have issued our report thereon dated February 3, 1999. That report expressed a qualified opinion of the special-purpose financial statements of the various municipal divisions of the Twenty-Ninth Judicial Circuit for the applicable fiscal periods. Except as discussed in the report of the financial statements of the municipal divisions referred to in the preceding sentence, we conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

We also had planned to audit the special-purpose financial statements of the municipal divisions of the city of Carterville and the city of Joplin as of and for the years ended October 31, 1998 and 1997, and have issued our report thereon dated February 3, 1999. In that report we did not express an opinion on those special-purpose financial statements.

Compliance

As part of obtaining reasonable assurance about whether the special-purpose financial statements of the various municipal divisions of the Twenty-Ninth Judicial Circuit are free of material misstatement, we performed tests of the municipal divisions' compliance with certain provisions of laws, regulations, contracts, and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no material instances of noncompliance that are required to be reported under *Government Auditing Standards*. However,

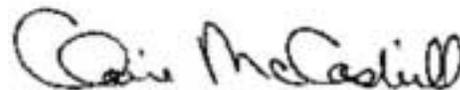
we noted certain other instances of noncompliance which are presented in the accompanying Management Advisory Report.

### Internal Control Over Financial Reporting

In planning and performing our audit of the special-purpose financial statements of the various municipal divisions of the Twenty-Ninth Judicial Circuit, we considered the municipal divisions' internal controls over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the special-purpose financial statements and not to provide assurance on the internal controls over financial reporting. However, we noted certain matters involving the internal controls over financial reporting and their operation that we consider to be reportable conditions. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal controls over financial reporting that, in our judgment, could adversely affect the municipal divisions' ability to record, process, summarize, and report financial data consistent with the assertions of management in the special-purpose financial statements.

A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material to the special-purpose financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Our consideration of the internal controls over financial reporting would not necessarily disclose all matters in the internal controls that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, we noted certain matters involving the internal controls over financial reporting and their operation that we consider to be material weaknesses, and these matters are presented in the accompanying Management Advisory Report.

This report is intended for the information of the management of the various municipal divisions of the Twenty-Ninth Judicial Circuit and other applicable government officials. However, this report is a matter of public record and its distribution is not limited.



Claire McCaskill  
State Auditor

February 3, 1999 (fieldwork completion date)

## Financial Statements

Exhibit A

TWENTY-NINTH JUDICIAL CIRCUIT  
MUNICIPAL DIVISIONS  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND  
CHANGES IN CASH

		City of Duenweg Year Ended December 31, <u>1998</u>
<b>RECEIPTS</b>		
Fines, costs, bonds, and other	\$	<u>35,384</u>
Total Receipts		<u>35,384</u>
<b>DISBURSEMENTS</b>		
City treasury		31,006
State of Missouri		1,680
Refunds and other		<u>1,536</u>
Total Disbursements		<u>34,222</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS		1,162
CASH, JANUARY 1		<u>0</u>
CASH, DECEMBER 31	\$	<u><u>1,162</u></u>

The accompanying Notes to the Financial Statements are an integral part of this statement.

Exhibit B

TWENTY-NINTH JUDICIAL CIRCUIT  
MUNICIPAL DIVISIONS  
COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND  
CHANGES IN CASH

(UNAUDITED)

	City of Carterville Year Ended October 31,	
	<u>1998</u>	<u>1997</u>
RECEIPTS		
Fines, costs, bonds, and other	\$ 72,853	70,810
Total Receipts	<u>72,853</u>	<u>70,810</u>
DISBURSEMENTS		
City treasury	54,174	63,581
State of Missouri	2,942	3,533
Refunds and other	12,329	1,874
Total Disbursements	<u>69,445</u>	<u>68,988</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	3,408	1,822
CASH, NOVEMBER 1	<u>4,272</u>	<u>2,450</u>
CASH, OCTOBER 31	\$ <u><u>7,680</u></u>	<u><u>4,272</u></u>

The accompanying Notes to the Financial Statements are an integral part of this statement.

Exhibit B

TWENTY-NINTH JUDICIAL CIRCUIT  
MUNICIPAL DIVISIONS  
COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND  
CHANGES IN CASH

	Village of Duquesne	
	Year Ended October 31,	
	<u>1998</u>	<u>1997</u>
RECEIPTS		
Fines, costs, bonds, and other	\$ 89,903	107,584
Total Receipts	<u>89,903</u>	<u>107,584</u>
DISBURSEMENTS		
Village treasury	83,265	101,100
State of Missouri	3,447	5,136
Refunds and other	4,298	4,020
Total Disbursements	<u>91,010</u>	<u>110,256</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	-1,107	-2,672
CASH, NOVEMBER 1	<u>5,182</u>	<u>7,854</u>
CASH, OCTOBER 31	<u>\$ 4,075</u>	<u>5,182</u>

The accompanying Notes to the Financial Statements are an integral part of this statement.

Exhibit B

TWENTY-NINTH JUDICIAL CIRCUIT  
MUNICIPAL DIVISIONS  
COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND  
CHANGES IN CASH

(UNAUDITED)

	City of Joplin (Note 4)	
	Year Ended October 31,	
	<u>1998</u>	<u>1997</u>
RECEIPTS		
Fines, costs, bonds, and other	\$ 1,233,670	1,334,270
Total Receipts	<u>1,233,670</u>	<u>1,334,270</u>
DISBURSEMENTS		
City treasury	1,233,670	1,334,270
State of Missouri (Note 3)	<u>0</u>	<u>0</u>
Total Disbursements	<u>1,233,670</u>	<u>1,334,270</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	0	0
CASH, NOVEMBER 1	<u>0</u>	<u>0</u>
CASH, OCTOBER 31	<u><u>\$ 0</u></u>	<u><u>0</u></u>

The accompanying Notes to the Financial Statements are an integral part of this statement.

Exhibit B

TWENTY-NINTH JUDICIAL CIRCUIT  
MUNICIPAL DIVISIONS  
COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND  
CHANGES IN CASH

	City of Webb City	
	Year Ended October 31,	
	<u>1998</u>	<u>1997</u>
RECEIPTS		
Fines, costs, bonds, and other	\$ 150,790	190,471
Total Receipts	<u>150,790</u>	<u>190,471</u>
DISBURSEMENTS		
City treasury	132,701	173,215
State of Missouri (Note 3)	0	0
Refunds and other	14,789	17,606
Total Disbursements	<u>147,490</u>	<u>190,821</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	3,300	-350
CASH, NOVEMBER 1	<u>2,533</u>	<u>2,883</u>
CASH, OCTOBER 31	<u>\$ 5,833</u>	<u>2,533</u>

The accompanying Notes to the Financial Statements are an integral part of this statement.

Exhibit C

TWENTY-NINTH JUDICIAL CIRCUIT  
MUNICIPAL DIVISIONS  
COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND  
CHANGES IN CASH

	City of Carthage	
	Year Ended June 30,	
	<u>1998</u>	<u>1997</u>
RECEIPTS		
Fines, costs, bonds, and other	\$ 120,734	141,927
Total Receipts	<u>120,734</u>	<u>141,927</u>
DISBURSEMENTS		
City treasury	109,683	136,273
State of Missouri (Note 3)	0	0
Refunds and other	10,237	5,079
Total Disbursements	<u>119,920</u>	<u>141,352</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	814	575
CASH, JULY 1	<u>1,603</u>	<u>1,028</u>
CASH, JUNE 30	<u>\$ 2,417</u>	<u>1,603</u>

The accompanying Notes to the Financial Statements are an integral part of this statement.

Exhibit D

TWENTY-NINTH JUDICIAL CIRCUIT  
MUNICIPAL DIVISIONS  
COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND  
CHANGES IN CASH

	City of Carl Junction Year Ended April 30,	
	<u>1998</u>	<u>1997</u>
RECEIPTS		
Fines, costs, bonds, and other	\$ 96,485	84,710
Total Receipts	<u>96,485</u>	<u>84,710</u>
DISBURSEMENTS		
City treasury	76,195	65,520
State of Missouri	3,570	4,100
Refunds and other	17,060	13,755
Total Disbursements	<u>96,825</u>	<u>83,375</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	-340	1,335
CASH, MAY 1	<u>5,913</u>	<u>4,578</u>
CASH, APRIL 30	<u>\$ 5,573</u>	<u>5,913</u>

The accompanying Notes to the Financial Statements are an integral part of this statement.

Exhibit D

TWENTY-NINTH JUDICIAL CIRCUIT  
MUNICIPAL DIVISIONS  
COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND  
CHANGES IN CASH

	City of Sarcoxie	
	Year Ended April 30,	
	<u>1998</u>	<u>1997</u>
RECEIPTS		
Fines, costs, bonds, and other	\$ 41,427	10,031
Total Receipts	<u>41,427</u>	<u>10,031</u>
DISBURSEMENTS		
City treasury	32,979	7,411
State of Missouri	2,829	575
Refunds and other	5,154	1,165
Total Disbursements	<u>40,962</u>	<u>9,151</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	465	880
CASH, MAY 1	<u>1,863</u>	<u>983</u>
CASH, APRIL 30	<u>\$ 2,328</u>	<u>1,863</u>

The accompanying Notes to the Financial Statements are an integral part of this statement.

Notes to the Financial Statements

TWENTY-NINTH JUDICIAL CIRCUIT  
MUNICIPAL DIVISIONS  
NOTES TO THE FINANCIAL STATEMENTS

1. Summary of Significant Accounting Policies

A. Reporting Entity and Basis of Presentation

The accompanying special-purpose financial statements present only selected data for the funds administered by the various municipal divisions of the Twenty-Ninth Judicial Circuit of the state of Missouri. The city of Oronogo Municipal Division is reported on separately.

Receipts, disbursements, and changes in cash are presented for each municipal division. The operating costs of each division are paid by the respective municipality and are not included in the financial statements.

The municipal division is responsible for cash bonds posted until case disposition allows appropriate disbursement. Bond monies relating to pending cases, whether in the custody of the city or the municipal division, are included in these financial statements.

B. Basis of Accounting

The Statements of Receipts, Disbursements, and Changes in Cash are prepared on the cash basis of accounting; accordingly, amounts are recognized when they are received or disbursed. This basis of accounting differs from generally accepted accounting principles, which require revenues to be recognized when they become available and measurable or when they are earned and expenditures or expenses to be recognized when the related liabilities are incurred.

C. Fiscal Authority and Responsibility

The municipal divisions account for fines and court costs resulting from prosecution of violations of municipal ordinances before the municipal judge or received through the traffic violations bureau, as well as cash bonds posted. Municipal violations could include traffic offenses, both moving and nonmoving; parking meter and overtime parking offenses; and other violations for which amounts are received by the municipal divisions and remitted to the city treasury. The municipal divisions also may account for restitutions received and disbursed through the divisions.

2. Cash

Section 479.080, RSMo 1994, requires municipal divisions to deposit fines and court costs into the city treasury at least monthly. Some divisions maintain bank accounts into which fines and court costs are deposited and later remitted to the city treasury. Other divisions do not maintain bank accounts, transmitting fines and court costs directly to the city treasury.

Escrow bank accounts for bond monies received may be maintained by the city or the municipal division.

At the financial statement dates identified in the table of contents for the years ended 1998 and 1997, all bank account balances reported for the municipal divisions of the Twenty-Ninth Judicial Circuit were entirely covered by federal depository insurance.

3. Disbursements to State

The municipal divisions collect various amounts that must be remitted to the state of Missouri. These amounts include surcharges for the Crime Victims' Compensation and Services to Victims Funds, the Peace Officer Standards and Training Commission Fund, and (until July 1, 1997, when municipal divisions were no longer required to assess the surcharge) the Independent Living Center Fund. The state's portions of these amounts are deposited into the city treasury for all municipal divisions, except the municipal divisions of the city of

Duenweg, the city of Carterville, the village of Duquesne, the city of Carl Junction, and the city of Sarcoxie. Amounts remitted by the cities to the state are not included in the financial statements.

4. City of Joplin Municipal Division

Bonds posted by defendants for the city of Joplin Municipal Division are deposited directly into the city treasury. The amounts held by the city at year-end could not be determined and, therefore, are not included in the financial statements. In addition, bonds refunded to defendants could not be determined, and these amounts are not included in the financial statements.

MANAGEMENT ADVISORY REPORT SECTION

Management Advisory Report -  
State Auditor's Current Recommendations

TWENTY-NINTH JUDICIAL CIRCUIT  
MUNICIPAL DIVISIONS  
MANAGEMENT ADVISORY REPORT -  
STATE AUDITOR'S CURRENT RECOMMENDATIONS

We have audited the special-purpose financial statements of the various municipal divisions (other than the municipal divisions of the city of Carterville and the city of Joplin as of and for the years ended October 31, 1998 and 1997) of the Twenty-Ninth Judicial Circuit as of and for the year ended December 31, 1998 and the years ended October 31, 1998 and 1997; June 30, 1998 and 1997; and April 30, 1998 and 1997, and have issued our report thereon dated February 3, 1999. That report expressed a qualified opinion on the special purpose financial statements of the various municipal divisions of the Twenty-Ninth Judicial Circuit for the applicable fiscal periods.

We also had planned to audit the special purpose financial statements of the municipal divisions of the city of Carterville and the city of Joplin as of and for the years ended October 31, 1998 and 1997, and have issued our report thereon dated February 3, 1999. In that report we did not express an opinion on those special purpose financial statements.

The following Management Advisory Report presents our findings and recommendations arising from our procedures related to the municipal divisions' special-purpose financial statements. During those procedures, we also identified certain management practices which we believe could be improved. Our procedures were not designed or intended to be a detailed study of every system, procedure, and transaction. Accordingly, the findings presented in the following report should not be considered as all-inclusive of areas where improvements may be needed.

<b>1. City of Carl Junction Municipal Division</b>
--

- A. Checks and money orders are not restrictively endorsed when received by the police department dispatchers. The Court Clerk endorses these when received from the police department. To reduce the risk of loss or misuse of funds, checks and money orders should be restrictively endorsed immediately upon receipt.
- B. Checks issued on the court's bank accounts require signatures of both the Court Clerk and Municipal Judge; however, the checks are sometimes signed in advance by the Municipal Judge. Signing checks in advance does not allow for proper review of the documentation to support the disbursement and diminishes the control intended by dual signatures.
- C. The police department issues rediform receipt slips for bond monies rather than official prenumbered receipt slips. As a result, the receipt slips are not specifically printed for the police department which reduces the assurance that all receipt books are accounted for properly. In addition, several receipt slips were skipped and not properly voided, and the top copy of voided receipt slips was not always retained.

To adequately account for all receipts, official prenumbered receipt slips should be issued for all bond monies received, skipped receipt slips should be properly voided, all copies of voided receipt slips should be retained, and the numerical sequence should be accounted for properly.

- D. Neither the police department nor the court maintains adequate records to account for traffic tickets or summonses issued. Summons are not prenumbered, and the traffic ticket logs are maintained by issuance date rather than by numerical order.

Without a proper accounting for the numerical sequence of traffic tickets and summonses, the police department and the municipal division cannot be assured that all documents issued were properly submitted to the court for processing. Prenumbered summonses should be obtained, and traffic ticket and summons logs listing the books assigned, each traffic ticket and summons in numerical order, the date issued, and the violator's name would ensure all documents issued were properly submitted to the court for processing, properly voided, or not prosecuted.

- E. The following concerns were noted regarding court costs and fees:
- 1) The court charges court costs of \$10 for each case filed. Section 488.012, RSMo Cumulative Supp. 1998, requires court costs of \$12 for each case filed in a municipal division.
  - 2) The court collects \$3 in Law Enforcement Training (LET) fees for each case filed and remits \$1 to the Jasper County Treasurer and \$2 to the city. Section 590.140, RSMo Cumulative Supp. 1998, allows up to a \$2 fee for LET to be remitted to the city. The city's ordinance only allows a \$1 officer training fee to be collected for each case filed.

Conditions similar to Parts A. and D. were also noted in our prior report.

**WE RECOMMEND** the city of Carl Junction Municipal Division:

- A Restrictively endorse all checks and money orders immediately upon receipt
- B. Discontinue the practice of signing checks in advance.
- C. Request the police department issue official prenumbered receipt slips for all bond monies received and account for the numerical sequence. In addition, all skipped receipt slips should be properly voided, and all copies of voided receipt slips should be retained.
- D. Request the city obtain prenumbered summonses and work with the police department to ensure records are maintained to account for the numerical sequence of all traffic tickets and summonses issued.
- E. Collect court costs and fees in accordance with state law and city ordinance.

**AUDITEE'S RESPONSE**

*The Municipal Judge provided the following response:*

- A. *This procedure is being changed. The new Police Chief is reluctant to allow dispatchers to accept TVB funds.*

- B. *This procedure was used as a matter of convenience during court. This practice has been discontinued. Bond refund recipients will now have to wait for their refunds.*
- C. *The court will require the use of prenumbered receipt slips once the current stock is eliminated.*
- D. *The court is working with the city for the acquisition of a computer system which will assist in the proper accounting of the numerical sequences of tickets and summonses.*

*The court previously (last audit) requested the police department utilize prenumbered summonses. The court does not control the police department. However, the new Police Chief has indicated his intent to utilize prenumbered summonses.*

- E.1. *This brief mistake has been corrected.*
- 2. *This procedure has been adjusted to follow the new law. The court will bring the ordinance situation to the City Attorney's attention.*

<b>2.</b>	<b>City of Carterville Municipal Division</b>
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- A. Bond receipts are deposited when received but are not recorded on the cash control ledger until the bonds are refunded or applied to fines and court costs. In addition, amounts recorded on the ledger are not reconciled to deposits. During the year ended October 31, 1998, deposits exceeded recorded receipts by \$899, and during the year ended October 31, 1997, recorded receipts exceeded deposits by \$466.

To ensure receipts are accounted for properly and deposited intact, all receipts should be recorded on the cash control ledger when received, and recorded receipts should be reconciled to bank deposits. In addition, the court should investigate the differences between receipts and deposits during fiscal years 1998 and 1997 and take any actions deemed appropriate.

- B. Checks issued on the court's bank account require signatures of both the Court Clerk and Municipal Judge; however, the checks are sometimes signed in advance by the Municipal Judge. Signing checks in advance does not allow for proper review of the documentation to support the disbursement and diminishes the control intended by dual signatures.
- C. Monthly listings of open items (liabilities) are not prepared. At our request, the Court Clerk prepared a listing as of October 30, 1998; however, the reconciled bank account balance of \$7,680 was \$1,633 more than the listing.

Monthly listings of open items are necessary to ensure proper accountability over open cases and to ensure monies held in trust by the court are sufficient to meet liabilities. In addition, any unidentified monies held by the court should be investigated and disposed of in accordance with state law.

- D. The duties of receiving, recording, depositing, and reconciling court receipts are not adequately segregated. The Court Clerk performs all duties related to the collection of fines, court costs, bonds, and restitutions.

To safeguard against possible loss or misuse of funds, internal controls should provide reasonable assurance that all transactions are accounted for properly and assets are adequately safeguarded. Internal controls would be improved by segregating the duties of receiving and depositing court monies from recording receipts. If proper segregation of duties cannot be achieved, at a minimum, there should be a supervisor's review or an independent review of the reconciliation between recorded receipts and deposits, and the bank reconciliations.

- E. Neither the police department nor the court maintained adequate records to account for traffic tickets and summonses issued. Traffic ticket issuance logs are prepared, but the logs prior to January 1, 1998, could not be located. In addition, summons issuance logs have not been prepared since October 1994. As a result, numerous traffic ticket and summons numbers selected for review could not be located.

Without a proper accounting for the numerical sequence of traffic tickets and summonses, the police department and the municipal division cannot be assured that all documents issued were properly submitted to the court for processing. A log listing the traffic ticket and summons books assigned, each traffic ticket and summons in numerical order, the date issued, and the violator's name would ensure all documents issued were properly submitted to the court for processing, properly voided, or not prosecuted.

Conditions similar to Parts A. and C. were also noted in our prior report.

Because of the problems noted above, we were unable to express an opinion on the financial statements of the city of Carterville Municipal Division as of and for the years ended October 31, 1998 and 1997. These deficiencies are serious and should be corrected immediately.

**WE RECOMMEND** the city of Carterville Municipal Division:

- A. Record all receipts when received on the cash control ledger and reconcile recorded receipts to bank deposits. In addition, the court should investigate the noted differences between receipts and deposits and take any actions deemed appropriate.
- B. Discontinue the practice of signing checks in advance.
- C. Prepare monthly listings of open items and reconcile these listings to monies held in the court bank account. In addition, the court should determine the proper disposition of any unidentified monies remaining in the bank account.
- D. Adequately segregate the duties of receiving, recording, depositing, and reconciling court receipts. At a minimum, there should be a documented supervisory review or independent review of the court's receipt and deposit records and the bank reconciliations.
- E. Work with the police department to ensure records are maintained to account for the numerical sequence of all traffic tickets and summonses issued.

### **AUDITEE'S RESPONSE**

*The Municipal Judge provided the following response:*

- A. *The court has developed an additional ledger to show the reconciliation of receipt slips to deposits. The court has discussed the monetary discrepancies with the Court Clerk. It is the court's understanding that the differences do not represent any funds missing and result mainly from timing differences of receipts or deposits on October 31 versus November 1 of the respective fiscal years.*
- B. *This procedure was used as a matter of convenience during court. This practice has been discontinued. Bond refund recipients will now have to wait for their refunds.*
- C. *It is the court's intent to begin including an open items listing with each monthly report.*
- D. *The feasibility of a small city hiring additional personnel is limited. There are currently two employees in the office. The City Clerk does handle part of the duties with the Court Clerk. The court has requested the City Clerk to review and initial receipts and deposits made by the Court Clerk.*
- E. *The court does not control the police department. However, it is the court's understanding that the police department's computer accounting system for citations is now functioning properly.*

<b>3. City of Carthage Municipal Division</b>
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- A. Receipts are not always deposited intact. Bonds are occasionally refunded in cash and fines and court costs are held and not deposited until the related court date. To ensure receipts are accounted for properly, receipts should be deposited intact and bond refunds should be made by check.
- B. The duties of issuing traffic tickets and receiving fines and court costs are not adequately segregated. Police officers, who issue traffic tickets, may receive fines and court costs when the court clerks are off duty.

To safeguard against possible loss or misuse of funds, internal controls should provide reasonable assurance that all transactions are accounted for properly and assets are adequately safeguarded. Internal controls would be improved by segregating the duties of issuing traffic tickets and receiving fines and court costs.

Similar conditions were also noted in our prior report.

**WE AGAIN RECOMMEND** the city of Carthage Municipal Division:

- A. Deposit receipts intact and make all bond refunds by check.
- B. Segregate the duties of issuing traffic tickets and collecting fines and court costs.

## AUDITEE'S RESPONSE

*The Municipal Judge, Court Clerk, and Police Chief provided the following response:*

- A. *Receipts are now deposited intact and bond refunds are returned by check only.*
- B. *From June 1, 1996 to June 1, 1998, a total of 5,593 receipts were issued. Of this number, only 202 receipts were actually issued by an officer. The city has in place Directive No. 1.05 that safeguards against possible loss or misuse of funds.*

<b>4. City of Duenweg Municipal Division</b>
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- A. Receipts are deposited approximately once a week and average about \$600. To adequately safeguard receipts and reduce the risk of loss, theft, or misuse of funds, receipts should be deposited daily or when accumulated receipts exceed \$100.
- B. The following concerns were noted relating to bond receipts:
  - 1) The police department issues rediform receipt slips for bond monies rather than official prenumbered receipt slips. As a result, the receipt slips are not specifically printed for the police department which reduces the assurance that all receipt books are accounted for properly. In addition, receipt slips were not issued for \$1,450 bond monies received in 1998. To adequately account for all receipts, official prenumbered receipt slips should be issued for all bond monies received and the numerical sequence should be accounted for properly.
  - 2) The Court Clerk does not issue receipt slips for bonds received from the police department or initial the receipt slips issued by the police department to indicate the bond monies were turned over to the court. To ensure bond monies are accounted for properly, the Court Clerk should issue receipt slips for all bonds or initial the receipt slips issued by the police department.
- C. The duties of receiving, recording, depositing, and reconciling court receipts are not adequately segregated. The Court Clerk performs all duties related to the collection of fines, court costs, bonds, and restitutions.

To safeguard against possible loss or misuse of funds, internal controls should provide reasonable assurance that all transactions are accounted for properly and assets are adequately safeguarded. Internal controls would be improved by segregating the duties of receiving and depositing court monies from recording receipts. If proper segregation of duties cannot be achieved, at a minimum, there should be a supervisor's review or an independent review of the reconciliation between recorded receipts and deposits, and the bank reconciliations.
- D. The duties of issuing traffic tickets and receiving fines and court costs are not adequately segregated. Police officers, who issue traffic tickets, may receive fines and court costs when the Court Clerk is off duty.

To safeguard against possible loss or misuse of funds, internal controls should provide reasonable assurance that all transactions are accounted for properly and assets are adequately safeguarded. Internal controls would be improved by segregating the duties of issuing traffic tickets and receiving fines and court costs.

**WE RECOMMEND** the city of Duenweg Municipal Division:

- A. Deposit receipts daily or when accumulated receipts exceed \$100.
- B. Request the police department to issue official prenumbered receipt slips for all bond monies received and account for the numerical sequence. In addition, the Court Clerk should issue receipt slips for all bonds or initial the receipt slips issued by the police department when bond monies are turned over to the court.
- C. Adequately segregate the duties of receiving, recording, depositing, and reconciling court receipts. At a minimum, there should be a documented supervisory review or independent review of the court's receipts and deposit records and the bank reconciliations.
- D. Segregate the duties of issuing traffic tickets and collecting fines and court costs.

**AUDITEE'S RESPONSE**

*The Municipal Judge and Court Clerk provided the following response:*

- A. *Receipts are now deposited daily or when accumulated receipts exceed \$100 with the exception of absence of the Court Clerk (sickness, vacation, training).*
- B.1. *Prenumbered receipt slips for cash bonds have been ordered and received with "Duenweg Police Department" printed on each receipt. Prenumbered bond forms have also been ordered.*
  - 2. *The Court Clerk will initial all receipt slips for bonds issued by the police department at the time the Court Clerk receives monies.*
- C. *The City Treasurer now signs off on monthly bank reconciliations after reconciliation is done. An independent auditor will audit the city and court records each year.*
- D. *The police officers are not to receive any fine money in absence of the Court Clerk unless it is collected as a bond.*

<b>5. Village of Duquesne Municipal Division</b>
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- A. The following concerns were noted relating to bond receipts:
  - 1) The police department issues rediform receipt slips for bond monies rather than official prenumbered receipt slips. As a result, the receipt slips are not specifically printed for the police department which reduces the assurance that all receipt books are accounted for properly. To adequately account for all receipts, official

prenumbered receipt slips should be issued for all bond monies received and the numerical sequence should be accounted for properly.

- 2) The Court Clerk does not issue receipt slips for bonds received from the police department or initial the receipt slips issued by the police department to indicate the bond monies were turned over to the court. To ensure bond monies are accounted for properly, the Court Clerk should issue receipt slips for all bonds or initial the receipt slips issued by the police department.

- B. The duties of receiving, recording, depositing, and reconciling court receipts are not adequately segregated. The Court Clerk performs all duties related to the collection of fines, court costs, bonds, and restitutions.

To safeguard against possible loss or misuse of funds, internal controls should provide reasonable assurance that all transactions are accounted for properly and assets are adequately safeguarded. Internal controls would be improved by segregating the duties of receiving and depositing court monies from recording receipts. If proper segregation of duties cannot be achieved, at a minimum, there should be a supervisor's review or an independent review of the reconciliation between recorded receipts and deposits, and the bank reconciliations.

- C. The duties of issuing traffic tickets and receiving fines and court costs are not adequately segregated. Police officers, who issue traffic tickets, may receive fines and court costs when the Court Clerk is off duty.

To safeguard against possible loss or misuse of funds, internal controls should provide reasonable assurance that all transactions are accounted for properly and assets are adequately safeguarded. Internal controls would be improved by segregating the duties of issuing traffic tickets and receiving fines and court costs.

- D. The court does not file monthly reports with the village of all cases heard in court. Section 479.080.3, RSMo 1994, requires the Court Clerk to prepare monthly listings of all cases heard in court, including all fines and court costs collected, to be verified by the Court Clerk or Municipal Judge and filed with the Village Clerk.

- E. Summonses issued for nontraffic ordinance violations are not prenumbered. The village should obtain prenumbered summonses and account for their numerical sequence to ensure they are properly turned into the court for processing.

**WE RECOMMEND** the village of Duquesne Municipal Division:

- A. Request the police department to issue official prenumbered receipt slips for all bond monies received and account for the numerical sequence. In addition, the Court Clerk should issue receipt slips for all bonds or initial the receipt slips issued by the police department when bond monies are turned over to the court.
- B. Adequately segregate the duties of receiving, recording, depositing, and reconciling court receipts. At a minimum, there should be a documented supervisory review or independent review of the court's receipts and deposit records and the bank reconciliations.

- C. Segregate the duties of issuing traffic tickets and collecting fines and court costs.
- D. Prepare monthly reports of court actions and file these with the village in accordance with state law.
- E. Request the village to obtain prenumbered summonses and account for the numerical sequence.

**AUDITEE'S RESPONSE**

*The Municipal Judge provided the following response:*

- A. *The court has purchased one-write journals and printed prenumbered bond forms. This should eliminate these concerns relating to bond receipts.*
- B. *The court's fine and bond accounts are now placed on a computerized system. Monthly, following court, the City Clerk reconciles the bank statements, check books, and journals as a check and balance of the Court Clerk.*
- C. *The police department has restricted their collection of fines. When it is absolutely necessary for a police officer to assist, because of the limited number of city personnel, the funds will be handled through the one-write system.*
- D. *This procedure has been implemented with a detailed report of the court's docket signed off by the Judge and reviewed by the City Clerk.*
- E. *The court does not control the police department. However, it is the court's understanding the police department has purchased prenumbered summonses.*

<b>6. City of Joplin Municipal Division</b>
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- A. Bond monies are initially received by the jail staff. The bond monies are turned over to the Court Clerk, recorded in the court's bond ledger, and transmitted to the city finance department for deposit into the city's bond fund. During our review of bonds, the following concerns were noted:
  - 1) The court's bond ledger includes additional money received from the jail, such as warrant fees and fines and court costs. The warrant fees, fines, and court costs are transmitted to other city funds; therefore, bond receipts cannot be readily reconciled to transmittals to the bond fund.
 

To ensure all bond receipts are properly accounted for and transmitted to the city finance department, only bond receipts should be recorded in the bond ledger and amounts recorded in the ledger should be reconciled to transmittals.
  - 2) The court's open-items (liabilities) listings are not accurate, and neither the court nor the finance department was able to determine the amount of bonds held by the city.

Bonds forfeited and applied to fines and court costs are not transferred from the bond fund as they occur. In 1998, these monies were retained in the bond fund until the fiscal year-end and the finance department requested the court to provide an open items listing. The finance department then transferred all bond monies from the bond fund to the general fund, excluding the current open items listing amount of \$44,859. The court also has an open items listing from an old accounting system that totaled approximately \$17,000, but that listing included some bonds that had already been paid out. In addition, the court indicated there are several old bonds that have not been turned over to the state's Unclaimed Property Section.

To ensure proper accountability over bonds, monthly open-items listings should be prepared and reconciled to the bond monies held by the city. The court should work with the finance department to ensure bonds forfeited and applied to fines and court costs are transferred from the bond fund to the general fund as they occur, or the court should maintain a separate bond bank account to ensure proper accountability over open cases and ensure monies held in trust are sufficient to meet liabilities. In addition, any unclaimed bonds remaining one year after final court disposition should be disbursed to the state's Unclaimed Property Section as required by Section 447.595, RSMo 1994.

- B. Court receipts are initially recorded on cash register tapes which indicate the composition of the receipts received. Using the cash register information, daily receipt reports are prepared that list fines, court costs, and bonds received, and bonds forfeited and applied to fines and court costs; however, these reports do not indicate the composition of receipts. After a count is made of the cash register drawers, transmittal forms are prepared indicating the amount of cash, checks, and credit card slips transmitted to the city finance department.

The court does not adequately reconcile the cash register tapes, daily receipt reports, and transmittals as follows:

- C Receipts are not transmitted intact to the finance department because city employees are allowed to cash personal checks from court receipts.
- C The cash register tapes are not reconciled to transmittals; therefore, the court does not reconcile the composition of receipts (total cash, checks, and credit card payments) to the composition of transmittals to the finance department.
- C Although the daily receipt reports are generated from cash register information, adjusting entries were made to the receipt reports without adequate documentation. For example, some reversing entries were made to remove some specific receipts from the daily reports, but the case file information indicated the related fines and court costs were received and there was no explanation to support the reversing entries. In addition, bond amounts which are forfeited and applied to fines and court costs are included on the daily receipt reports but are not always specifically identified. Because these amounts do not represent additional receipts, it is difficult to reconcile the daily receipt reports to the transmittal amounts.

- C Daily receipt reports were not prepared on a timely basis during 1997. While it appears receipts were transmitted on a daily basis, some daily receipt reports were prepared as much as four months after the receipt and transmittal dates.
- C The court identifies differences between the daily receipt totals and the transmittal totals, and our review noted numerous differences (both overages and shortages) between the receipt reports and the transmittal forms. While most of the differences were small, some larger differences were not explained or documented.

To ensure all receipts are properly accounted for and transmitted to the city finance department, the court should adopt procedures to ensure the cash register tapes, daily receipt reports, and transmittal forms agree before receipts are transmitted, and that differences between receipts and transmittals (overages and shortages) are investigated and resolved. The court should prepare accurate daily receipt reports which clearly distinguish between amounts actually received and bonds forfeited and applied to fines and court costs. In addition, the court should discontinue the practice of cashing personal checks from court receipts and ensure the composition of receipts agrees to the composition of transmittals.

- C. Monthly reports of fines, court costs, and bonds received and transmitted are not maintained. Monthly reports would facilitate the reconciliation of court and city finance department records. In addition, Section 479.080.3, RSMo 1994, requires the Court Clerk to prepare monthly listings of all cases heard in court, including fines and court costs collected, to be verified by the Court Clerk or Municipal Judge and filed with the City Clerk.
- D. Peace Officer Standards and Training Commission (POSTC) fees collected by the court are transmitted to the city treasury. The city has not remitted to the state approximately \$15,500 of POSTC fees collected during fiscal year 1998. Section 590.140, RSMo Cumulative Supp. 1998, requires POSTC fees to be disbursed monthly to the state.
- E. Crime Victims Compensation (CVC), Law Enforcement Training (LET), and POSTC fees are assessed on dismissed cases and are not assessed on non-moving violations. Sections 590.140 and 595.045, RSMo Cumulative Supp. 1998, require these fees be charged on all violations except for dismissed cases.

Because of the problems noted above, we were unable to express an opinion on the financial statements of the city of Joplin Municipal Division as of and for the years ended October 31, 1998 and 1997. These deficiencies are serious and should be corrected immediately.

**WE RECOMMEND** the city of Joplin Municipal Division:

- A.1. Record only bond receipts on the bond ledger and reconcile amounts recorded to amounts transmitted to the city finance department.
- 2. Prepare accurate and complete monthly listings of open items and reconcile these to the bonds held in trust by the city. The court should work with the finance department to ensure bonds forfeited and applied to fine and court cost are transferred from the bond fund to the general fund daily, or maintain a separate bond bank account. In addition,

unclaimed bonds remaining after one year of court disposition should be disposed of in accordance with state law.

- B. Adopt procedures to ensure accurate receipt reports are prepared on a daily basis, and reconcile the cash register tapes and receipt reports to amounts transmitted to the city finance department (including the composition of receipts). The court should investigate and resolve overages and shortages over a specified dollar amount. In addition, the court should discontinue the practice of cashing personal checks from court receipts.
- C. Prepare monthly reports of court actions, including fines and costs collected, and file these with the City Clerk in accordance with state law.
- D. Calculate the amount of POSTC fees due the state and request the finance department to remit that amount, and ensure these fees are remitted monthly as required by state law.
- E. Assess CVC, LET, and POSTC fees in accordance with state law.

### **AUDITEE'S RESPONSE**

*The Municipal Judge and Court Administrator provided the following response:*

- A.1. *The current Incode InCourt Computer Information System allows us to discontinue the use of the cash bond ledger altogether. Moneys collected from the jail are entered into the InCourt System and they are applied as they should be: moneys collected from commitment warrants are applied as fines and costs; cash bonds are entered as cash bonds and are applied as such.*

*In this system the moneys are not mixed and cash bonds can be and are entered as cash bonds and are tracked as such. Other moneys collected are entered, applied and tracked in the appropriate categories.*

*In principle we believe the moneys should not be mixed and the system ensures that they are not. The ledger is no longer necessary.*

- 2. *In January 1999, the court prepared an accurate and complete listing of all open cash bonds. Within the court this has been reconciled on a monthly basis. This information has been transmitted to the finance department and the two departments of the city (court and finance) are working together to reconcile the bond account.*

*The city prefers to have the Municipal Court transmit all moneys collected to the finance department and then have the finance department deposit the money and write all checks on the accounts. We believe this to be a better system and one with more checks and balances than would be in place if only one department of the city, the Municipal Court, maintained the cash bond account. We do agree that this account must be reconciled on a monthly basis and are well on the road to having this in place.*

*The city is in agreement that all unclaimed bonds remaining after one year of court disposition should be disposed of in accordance with state law. There was some confusion as to who should be doing this, the court or the finance department. The court will assume this responsibility.*

- B. *These recommendations have been implemented. A new policy and procedure for cash collection and an interoffice memorandum relative to the cashing of personal checks have been issued.*
- C. *Reports have been prepared for this current fiscal year and filed with the City Clerk.*
- D. *Check #007437 for \$15,500 was drafted and mailed to the state Department of Revenue on April 22, 1999.*
- E. *Assessments of CVC, LET, and POSTC fees were changed in January 1999 and are correctly being assessed and not assessed on dismissed cases.*

<b>7.</b>	<b>City of Sarcoxie Municipal Division</b>
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- A. Our review noted the following concerns related to receipts:
  - 1) The former Court Clerk did not issue receipt slips for \$511 and \$2,331 deposited in 1998 and 1997, respectively. To adequately account for all receipts, prenumbered receipt slips should be issued for all monies received and their numerical sequence should be accounted for properly.
  - 2) The court allows partial payments for fines and court costs. Partial payments are not deposited until the entire amount due has been received. To adequately safeguard receipts and reduce the risk of loss or misuse of funds, partial payments should be deposited daily or as received.
  - 3) The court accepts cash, checks, and money orders for fines, court costs, and bonds. Receipt slips issued by the court do not always indicate the method of payment received. To ensure receipts are deposited intact, the method of payment should be recorded on receipt slips, and the composition of receipt slips issued should be reconciled to the composition of bank deposits.
- B. Monthly listings of open items (liabilities) are prepared; however, an unidentified balance of approximately \$500 remains in the bank account. The court should investigate the unidentified balance and dispose of this balance in accordance with state law.
- C. The duties of receiving, recording, depositing, and reconciling court receipts are not adequately segregated. The Court Clerk performs all duties related to the collection of fines, court costs, and bonds.

To safeguard against possible loss or misuse of funds, internal controls should provide reasonable assurance that all transactions are accounted for properly and assets are adequately safeguarded. Internal controls would be improved by segregating the duties of receiving and depositing court monies from recording receipts. If proper segregation of duties cannot be achieved, at a minimum, there should be a supervisor's review or an independent review of the reconciliation between recorded receipts and deposits, and the bank reconciliations.

- D. The police department has established separate logs of traffic tickets and summonses issued; however, the logs do not account for some tickets and summonses issued. During the audit, four ticket numbers selected for review and approximately 180 out of 500 summons numbers assigned to the police department were not listed on the log.

Without a proper accounting of the numerical sequence and ultimate disposition of traffic tickets and summonses, the police department and the municipal division cannot be assured that all documents issued were properly submitted to the court for processing. A complete log listing each ticket/summons number, the date issued, and the violator's name would ensure all documents issued were properly submitted to the court for processing, properly voided, or not prosecuted.

- E. The Municipal Judge does not always indicate approval of case dispositions recorded on the individual court dockets for cases handled through the court. To ensure the proper dispositions have been entered in the court records, the Municipal Judge should review each court docket and sign the docket to indicate approval of the recorded dispositions.

- F. The following concerns were noted regarding court costs and fees:

- 1) Crime Victims Compensation (CVC) fees are not assessed for non-traffic ordinance violations. Section 595.045, RSMo Cumulative Supp. 1998, requires these fees to be charged on all cases for violations of municipal ordinances, except for cases dismissed by the court.
- 2) The court charges a \$10 fine for each seat belt violation and also assesses \$20 in court costs and fees. Section 307.178.4, RSMo Cumulative Supp. 1998, states a fine not to exceed \$10 may be imposed and no court costs shall be imposed on any person for a seat belt law violation.

Conditions similar to Parts B. and D. were also noted in our prior report.

**WE RECOMMEND** the city of Sarcoxie Municipal Division:

- A.1. Issue prenumbered receipt slips for all monies received and account for the numerical sequence.
  2. Deposit partial payment receipts daily or as received.
  3. Indicate the method of payment on all receipt slips and reconcile the composition of receipts to bank deposits.
- B. Investigate the identified cash balance and dispose of this balance in accordance with state law.
- C. Adequately segregate the duties of receiving, recording, depositing, and reconciling court receipts. At a minimum, there should be a documented supervisory review or independent review of the court's receipts and deposit records and the bank reconciliations.
- D. Work with the police department to ensure records are maintained to account for the numerical sequence of all traffic tickets and summonses issued.

- E. Require the Municipal Judge's approval of all dispositions on the court docket.
- F. Collect court costs and fees in accordance with state law.

**AUDITEE'S RESPONSE**

*The Court Clerk provided the following response:*

- A.1. *Since June 1998, prenumbered receipt slips have been issued and the numerical sequence can be accounted for.*
  - 2. *Since June 1998, all partial payments, like all other payments, have been deposited on a timely basis.*
  - 3. *Since June 1998, the method of payment has been on a copy of the receipt slip kept by the court and receipts and deposits are balanced each month.*
- B. *Since the \$500 balance occurred prior to the current court administration, I do not have any idea how to begin looking for where it belongs. This money will be disposed of as advised.*
- C. *The City Clerk will be asked to see if she will perform independent reviews.*
- D. *This will be discussed with the police department.*
- E. *Since June 1998, the Judge has signed the docket for each court session held and it is on file.*
- F.1. *I am not responsible for actions of the previous clerk. Since June 1998, this has been implemented.*
  - 2. *I am not responsible for actions of the previous clerk. For future cases, this law will be noted.*

This report is intended for the information of the management of the various municipal divisions of the Twenty-Ninth Judicial Circuit and other applicable government officials. However, this report is a matter of public record and its distribution is not limited.

Follow-Up on State Auditor's Prior Recommendations

TWENTY-NINTH JUDICIAL CIRCUIT  
MUNICIPAL DIVISIONS  
FOLLOW UP ON STATE AUDITOR'S PRIOR RECOMMENDATIONS

This section reports follow-up action taken by the municipal divisions of the Twenty-Ninth Judicial Circuit on recommendations made in the Management Advisory Report (MAR) of our report issued for the two years ended 1994 and our report on the city of Carl Junction Municipal Division for the period May 1, 1994 to October 4, 1994 and the two years ended April 30, 1994. The prior recommendations which have not been implemented, but are considered significant, have been repeated in the current MAR. Although the remaining unimplemented recommendations have not been repeated, the municipal divisions should consider implementing these recommendations.

TWENTY-NINTH JUDICIAL CIRCUIT  
MUNICIPAL DIVISIONS

1. City of Carl Junction Municipal Division

A separate report was issued for the city of Carl Junction Municipal Division. Recommendations applicable to this municipal division were included in that report.

2. City of Cartersville Municipal Division

- A.1. Receipts were not deposited intact. Cash was withheld from deposits for making change and refunding cash bonds.
- 2. Receipts were deposited once a week.
- 3. The method of payment was not indicated on some receipt slips.
- 4. Checks and money orders were not restrictively endorsed.
- 5. A cash control ledger or listing of daily receipts was not maintained.
- 6. Police officers who issued traffic tickets also collected fines and court costs.
- B.1. Open items listings for bonds held in trust were not prepared.
- 2. Bond forms were not prenumbered. In addition, the Court Clerk did not initial the receipt slips or bond forms issued by the police department to indicate the bond monies were turned over to the court.
- C. The court did not charge Independent Living Center (ILC), Crime Victims Compensation (CVC), or Law Enforcement Training (LET) fees on some cases as required by state law.

Recommendation:

The city of Carterville Municipal Division:

- A.1. Deposit receipts intact, maintain a change fund, if necessary, at a constant amount, and refund all bond monies by check.
  2. Deposit receipts daily or when accumulated receipts exceed \$100.
  3. Indicate the method of payment on each receipt slip issued and reconcile total cash, checks, and money orders received to bank deposits.
  4. Restrictively endorse checks and money orders immediately upon receipt.
  5. Maintain a cash control ledger or a listing of daily receipts and reconcile to bank deposits.
  6. Segregate the duties of issuing traffic tickets and collecting fines and court costs.
- B.1. Prepare monthly listings of open items and reconcile these listings to monies held in trust, and follow up on cash balances that cannot be identified to open cases.
  2. Issue prenumbered bond forms and account for the numerical sequence. In addition, the Court Clerk should initial the receipt slips or bond forms issued by the police department when bond monies are turned over to the court.
- C. Assess and collect the ILC, CVC, and LET fees in accordance with state law.

Status:

A.1,2,  
4, 6,  
& C.

Implemented.

- A.3. Partially implemented. The method of payment is recorded on receipt slips; however, the composition of receipts is not reconciled to the bank deposits. See MAR No. 2.
- A.5. Partially implemented. A cash control ledger is maintained; however, cash bonds are not recorded in the order received and receipts are not reconciled to bank deposits. See MAR No. 2.
- B.1. Not implemented. See MAR No. 2.
- B.2. Partially implemented. The Court Clerk does initial the receipt slips when bond monies are received from the police department; however, bond forms are not prenumbered. Although not repeated in the current report, our recommendation remains as stated above.

3. City of Carthage Municipal Division

- A.1. Receipts were not deposited intact. Cash was withheld from deposits for making change and cashing bond refund checks.
- 2. The method of payment was not indicated on some receipt slips.
- 3. Receipt slips were not issued in numerical sequence.
- 4. Police officers who issued traffic tickets also collected fines and court costs.
- B. The numerical sequence and ultimate disposition of summonses and parking tickets were not accounted for.
- C. The court did not charge the ILC fees as required by state law.
- D. The Court Clerk did not initial the receipt slips issued by the police department to indicate the bond monies were turned over to the court.

Recommendation:

The city of Carthage Municipal Division:

- A.1. Deposit receipts intact, maintain a change fund, if necessary, at a constant amount, and discontinue cashing bond refund checks.
- 2. Indicate the method of payment on each receipt slip issued and reconcile total cash, checks, and money orders received to bank deposits.
- 3. Issue receipt slips in numerical sequence.
- 4. Segregate the duties of issuing traffic tickets and collecting fines and court costs.
- B. Work with the police department to ensure records are maintained to account for the numerical sequence and ultimate disposition of all summonses and parking tickets.
- C. Assess and collect the ILC fee in accordance with state law.
- D. Initial the receipt slips or bond forms issued by the police department when bond monies are turned over to the court.

Status:

- A.1. Partially implemented. A change fund is maintained at a constant amount; however, bonds are occasionally refunded in cash. See MAR No. 3.

A.2,  
A.3&  
B-D. Implemented.

A.4. Not implemented. See MAR No. 3.

4. City of Joplin Municipal Division

A. The police department did not maintain accurate records to account for the numerical sequence and ultimate disposition of summonses.

B. Traffic tickets were not always assigned in numerical order.

Recommendation:

The city of Joplin Municipal Division:

A. Work with the police department to ensure records are maintained to account for the numerical sequence and ultimate disposition of all summonses.

B. Request the police department to assign traffic tickets in numerical sequence.

Status:

A&B. Implemented.

5. City of Sarcoxie Municipal Division

A. A ledger or listing of bonds received and disbursed was not maintained.

B. The court filed monthly reports with the city of all cases heard in court; however, these reports were not verified by the Municipal Judge.

C. Bank reconciliations were not documented by the Court Clerk.

D. Monthly listings of open items were not prepared.

E. Complaints issued for nontraffic violations were not prenumbered, and records were not maintained to account for their issuance and disposition.

F. The City Prosecutor did not always sign traffic tickets and summonses not prosecuted.

Recommendation:

The city of Sarcoxie Municipal Division:

A. Maintain a bond ledger for all cash bonds received.

- B. Prepare monthly reports of court actions, approved by the Municipal Judge, and file these in accordance with state law.
- C. Retain documentation of monthly bank reconciliations.
- D. Prepare monthly open-items listings and reconcile these listings to the monies held in trust, and follow up on cash balances that cannot be identified to open cases.
- E. Request the city to obtain prenumbered complaints and account for their numerical sequence and ultimate disposition.
- F. Ensure the City Prosecutor signs each ticket not prosecuted to indicate his approval.

Status:

A-C  
& F. Implemented.

- D. Partially implemented. The court prepares monthly open items listings but an unidentified balance exists. See MAR No. 7.
- E. Partially implemented. Prenumbered complaints (summonses) were obtained; however, their numerical sequence and ultimate disposition are not accounted for properly. See MAR No. 7.

6. City of Webb City Municipal Division

- A.1. Receipts were not transmitted to the city daily or when accumulated receipts exceed \$100.
  - 2. The method of payment was not indicated on some receipt slips.
  - 3. Checks and money orders were not restrictively endorsed.
  - 4. The court cashed bond refund checks from official receipts.
- B. A log of summonses assigned to police officers was not maintained. In addition, a record was not maintained indicating the ultimate disposition of all summonses.
- C. The Police Chief destroyed several traffic tickets and did not document their disposal.
- D.1. Bond forms were not prenumbered. In addition, the Court Clerk did not initial the receipt slips issued by the police department to indicate the bond monies were turned over to the court.
  - 2. The court did not always maintain a copy of the bond forms issued by the police department.
- E. The court did not charge the ILC fees as required by state law.

Recommendation:

The city of Webb City Municipal Division:

- A.1. Transmit receipts to the city daily or when accumulated receipts exceed \$100.
  2. Indicate the method of payment on each receipt slip issued and reconcile total cash, checks, and money orders received to transmittals to the city and to bank deposits to the bond account.
  3. Restrictively endorse checks and money orders immediately upon receipt.
  4. Discontinue the practice of cashing bond refund checks from court receipts.
- B. Work with the police department to ensure records are maintained to account for the numerical sequence and ultimate disposition of all summonses.
- C. Ensure documentation is maintained for the destruction of unissued traffic tickets.
- D.1. Issue prenumbered bond forms and account for the numerical sequence. In addition, the Court Clerk should initial the receipt slips or bond forms issued by the police department when bond monies are turned over to the court.
  2. File a copy of the bond form in the applicable case files.
- E. Assess and collect the ILC fee in accordance with state law.

Status:

- A.1. Not implemented. Receipts are transmitted to the city once or twice a week. Although not repeated in the current report, our recommendation remains as stated above.
- A.2-4,  
B,C,  
D.2  
& E. Implemented.
- D.1. Partially implemented. The Court Clerk does initial the receipt slips when bond monies are received from the police department; however, bond forms are not prenumbered. Although not repeated in the current report, our recommendation remains as stated above.

TWENTY-NINTH JUDICIAL CIRCUIT  
CITY OF CARL JUNCTION MUNICIPAL DIVISION

1. Undeposited Funds

Our review noted undeposited funds of at least \$6,833 for the period May 1, 1993 through October 4, 1994.

Recommendation:

The municipal division, along with the city, review the situation and take the necessary actions to determine the disposition of the \$6,833 undeposited funds and obtain restitution for any amounts which may have been misappropriated.

Status:

The Municipal Judge notified the Jasper County Sheriff's office, the Jasper County Prosecuting Attorney's office, and the Missouri State Highway Patrol which investigated this matter. No charges were filed and restitution has not been obtained.

2. Receipt Procedures and Controls

- A. Accounting duties were not adequately segregated.
- B. Receipts were not deposited into the court's bank account intact or on a timely basis.
- C. A cash control ledger or a listing of daily receipts was not maintained.
- D. Checks and money orders were not restrictively endorsed immediately upon receipt.
- E. Bank reconciliations were not prepared.
- F. Some receipt slips did not indicate the method of payment received.
- G. The original copies of some voided receipt slips were not retained and one entire page of four receipt slips was torn out of a receipt book.
- H. The court issued rediform receipt slips for monies received.
- I. All police officers had access to court monies and a Traffic Violations Bureau (TVB) clerk had not been appointed.

Recommendation:

The municipal division:

- A. Adequately segregate the duties of receiving, recording, and depositing court receipts. At a minimum, there should be a documented supervisory review or independent review of the court's receipts and deposit records and the bank reconciliations.
- B. Deposit monies intact daily or when accumulated receipts exceed \$100.
- C. Maintain a cash control ledger or a listing of daily receipts and reconcile to bank deposits.

- D. Restrictively endorse checks and money orders immediately upon receipt.
- E. Prepare monthly bank reconciliations.
- F. Indicate the method of payment on the receipt slips, and reconcile total cash, checks, and money orders received to bank deposits.
- G. Retain copies of all receipt slips, including the original copies of voided receipt slips.
- H. Issue official prenumbered receipt slips for all monies collected and account for their numerical sequence.
- I. Limit access to undeposited cash to only those necessary for the operation of the court and designate an individual as TVB clerk.

Status:

A-C&

E-I. Implemented.

D. Not implemented. See MAR No. 1.

3. Bond Procedures and Controls

- A. A ledger or listing of bonds received and disbursed was not maintained.
- B. Bonds were not always deposited into the court bank account.
- C. Monthly listings of open items (liabilities) were not prepared.

Recommendation:

The municipal division:

- A. Maintain a bond ledger to account for bond receipts, forfeitures, refunds, and balances.
- B. Deposit all bonds into the court bank account and make all disbursements by check.
- C. Prepare monthly listings of open items and reconcile these listings to monies held in trust.

Status:

A. Not implemented; however, separate bond receipt books and a bond bank account is maintained. Although not repeated in the current report, our recommendation remains as stated above.

B&C. Implemented.

4. Court Procedures

- A. Some case files selected for review were not located.
- B. The court did not file with the city monthly reports of all cases heard in court.

Recommendation:

The municipal division:

- A. Retain all municipal court records in accordance with Supreme Court Administrative Rule 8.
- B. Prepare monthly reports of court actions and file these in accordance with state law.

Status:

A&B. Implemented.

5. Ticket Accountability

- A. Summonses issued for nontraffic ordinance violations were not numbered, and records were not maintained to track their issuance and disposition.
- B. A record was not kept indicating the ultimate disposition of each traffic ticket and summons issued.

Recommendation:

The municipal division:

- A. Request the city to obtain prenumbered summonses and account for the numerical sequence.
- B. Work with the police department to maintain a record indicating the ultimate disposition of each traffic ticket and summons. A system should be established to allow cross-referencing between police case numbers and court case numbers.

Status:

A&B. Not implemented. See MAR No. 1.

STATISTICAL SECTION

History, Organization, and  
Statistical Information

TWENTY-NINTH JUDICIAL CIRCUIT  
MUNICIPAL DIVISIONS  
HISTORY, ORGANIZATION,  
AND STATISTICAL INFORMATION

Organization

The Twenty-Ninth Judicial Circuit is composed of Jasper County. The Honorable George Baldrige serves as Presiding Judge. There are nine municipal divisions within the Twenty-Ninth Judicial Circuit. The city of Oronogo Municipal Division is reported on separately.

The municipal divisions are governed by Chapter 479, RSMo 1994, and by Supreme Court Rule No. 37 titled "Ordinance Violations and Traffic Violations Bureau (TVB)." Section 479.050, RSMo 1994, provides that each municipal division may establish a TVB in which fines and costs are collected at times other than during court and transmitted to the city treasury.

Operating Costs

The operating costs and court salaries of each municipal division are paid by the respectively municipality.

Municipal Division Organization, Personnel, and Caseload Information

1. City of Carl Junction

Organization

A part-time court clerk is primarily responsible for recording transactions as well as handling collections and disbursements. Police dispatchers collect fines, court costs, and bonds when the Court Clerk is off-duty. The court maintains two bank accounts; one for the deposit of fines, court costs, and restitution, and one for bonds. Fines and court costs are disbursed by check to the city treasury after each court date. Restitution monies are disbursed by check to the respective recipients. Bond deposits remain in the bond account pending disposition. Court is held once a month. A TVB has been established to receive payment of fines and court costs at times other than during court.

Personnel

Municipal Judge	Mark A. Elliston
Court Clerk	Carolyn Arnold

Caseload Information

	<u>Year Ended April 30,</u>	
	<u>1998</u>	<u>1997</u>
Number of cases filed	1,782	1,552

2. City of Carterville

Organization

The Court Clerk is responsible for recording transactions as well as handling collections and disbursements. The court maintains a bank account for the deposit of fines, court costs, bonds, and restitution. Fines and court costs are disbursed by check to the city treasury once a month. Restitution monies are disbursed by check to the respective recipients. Bond deposits remain in the bank account pending disposition. Court is held once a month. A TVB has been established to receive payment of fines and court costs at times other than during court.

Personnel

Municipal Judge	Mark A. Elliston
Court Clerk	Sheri Chase

Caseload Information

	<u>Year Ended October 31,</u>	
	<u>1998</u>	<u>1997</u>
Number of cases filed	2,166	1,739

3. City of Carthage

Organization

Two city employees serve as court clerks and are primarily responsible for recording transactions as well as handling collections and disbursements. Police officers collect fines, court costs, and bonds when the court clerks are off-duty. The court deposits fines and court costs directly into the city treasury. Bonds are generally deposited into a court bank account pending disposition, but bonds are sometimes refunded in cash. Court is held once a week. A TVB has been established to receive payment of fines and court costs at times other than during court.

Personnel

Municipal Judge	Brad Cameron
Court Clerk	Amy Young
Court Clerk	Valerie Buzzard*

\* Valerie Buzzard transferred to Carthage City Clerk's office on June 2, 1998. Kim Smith was appointed Court Clerk in November 1998.

Caseload Information

	<u>Year Ended June 30,</u>	
	<u>1998</u>	<u>1997</u>
Number of cases filed	2,168	2,758

4. City of Duenweg

Organization

This court was established by city ordinance on January 1, 1998. The City Clerk serves as the Court Clerk and is primarily responsible for recording transactions as well as handling collections and disbursements. Police officers collect fines, court costs, and bonds when the Court Clerk is off-duty. The court maintains two bank accounts; one for the deposit of fines, court costs, and restitutions, and one for bonds. Fines and court costs are disbursed by check to the city treasury once a month. Restitution monies are disbursed by check to the respective recipients. Bond deposits remain in the bond account pending disposition. Court is held once a month. A TVB has been established to receive payment of fines and court costs at times other than during court.

Personnel

Municipal Judge	James DeNeen
City Clerk/Court Clerk	Cindy Troutman

Caseload Information

	<u>Year Ended</u> <u>December 31, 1998</u>
Number of cases filed	650

5. Village of Duquesne

Organization

The Court Clerk and Assistant Court Clerk are primarily responsible for recording transactions as well as handling collections and disbursements. Police officers collect fines, court costs, and bonds when the court clerks are off-duty. The court maintains two bank accounts; one for the deposit of fines, court costs, and restitutions, and one for bonds. Fines and court costs are disbursed by check to the village treasury once a month. Restitution monies are disbursed by check to the respective recipients. Bond deposits remain in the bond account pending disposition. Court is held once a month. A TVB has been established to receive payment of fines and court costs at times other than during court.

Personnel

Municipal Judge	Mark A. Elliston*
Court Clerk	Janet Stemm
Assistant Court Clerk	Terry Ingram**

\* Judith Stiger served as Municipal Judge prior to October 1998.

\*\* This position was established in October 1998.

Caseload Information

	<u>Year Ended October 31,</u>	
	<u>1998</u>	<u>1997</u>
Number of cases filed	751	1,133

6. City of Joplin

Organization

The Court Administrator, assisted by seven other city employees, is responsible for recording transactions as well as handling collections. Fines, court costs, and bonds are transmitted to the City Treasurer daily for deposit to the city treasury. Restitution receipts are disbursed directly to the respective recipients. Court is held six times a week. A TVB has been established to receive payment of fines and court costs at times other than during court.

Personnel

Municipal Judge	Alexander B. Curchin
Municipal Judge	Sarah Reeder
Court Administrator	Lawrence Myers

Caseload Information

	<u>Year Ended October 31,</u>	
	<u>1998</u>	<u>1997</u>
Number of cases filed	24,473	24,677

7. City of Sarcoxie

Organization

A part-time court clerk is responsible for recording transactions as well as handling collections and disbursements. The court maintains a bank account for fines, court costs, and bonds. Fines and court costs are disbursed by check to the city treasury once a month. Bond deposits remain in the bank account pending disposition. Court is held once a month. A TVB has been established to receive payment of fines and court costs at times other than during court.

Personnel

Municipal Judge	Carr Woods*
Court Clerk	Julie Johnson**

\* Margery F. Ellis served as Municipal Judge until August 1998.

\*\* Phyllis Carr served as Court Clerk until June 1998.

Caseload Information

	<u>Year Ended April 30,</u>	
	<u>1998</u>	<u>1997</u>

8.	Number of cases filed	488	235
	<u>City of Webb City</u>		

Organization

Two court clerks are responsible for recording transactions as well as handling collections and disbursements. Fines and court costs are transmitted to the City Collector when received for deposit to the city treasury. Bonds are deposited into a city bank account pending court disposition. Court is held twice a month. A TVB has been established to receive payment of fines and court costs at times other than during court.

Personnel

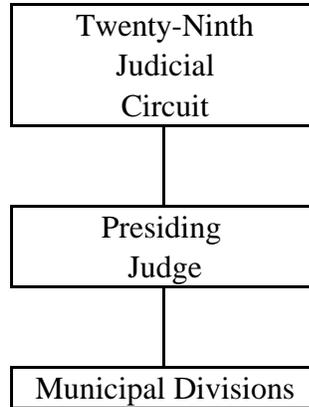
Municipal Judge	Doug Miller*
Court Clerk	Diana Wallace
Court Clerk	Barbara Myers

\* Vera Grant served as Municipal Judge prior to April 1997.

Caseload Information

	<u>Year Ended October 31,</u>	
	<u>1998</u>	<u>1997</u>
Estimated number of cases filed	2,736	3,286

TWENTY-NINTH JUDICIAL CIRCUIT  
MUNICIPAL DIVISIONS  
ORGANIZATION CHART



- City of Carl Junction
- City of Carterville
- City of Carthage
- City of Duenweg
- Village of Duquesne
- City of Joplin
- City of Oronogo \*
- City of Sarcoxie
- City of Webb City

\* Reported on separately.

\* \* \* \* \*